G. R. S. IX-5]

Previous references.

1867-68.

~~191~~

(L. B.)

Later references.

File No. 1

Serial Nos. 1 – 24

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. 1 – 24.

11 ~~Part~~ B for

SUBJECT.

Levy of Local cess in Inam Villages.

Indexed

88—GPB—50,000—24.7.18

re Educational Cess.

Abstract of Correspondence on the subject.

Govt Ins 73 of 30 Aug 26

Suggests One Anna in the Rupee of realizations from Land Revenue.

Fund be Chargeable with all expenses of Education, Erection of Rhumsales Public Wells or Tanks, and other works of Public utility

Revenue Ins 652 E of 26 Oct 26

Cannot concur in the principle considers some fixed proportion say 1 per Cent should be determined for Education

Public Instruction Ins 930 of 26

Proposal regarding Educational Local Cess.

Ins 4460 of 26

No final orders have been passed, forwards copy of the above correspondence for information.

Instruction Ins 1181 of 26

Para 8 & Table A School Funds calculated at the rate of one per Cent on the Land Revenue

Requests to state whether any difficulty in fixing a School Cess at One per Cent on Land Revenue How it should be shewn in the Accounts

79

At present a Special Cess of six pies on the Rupee or Rupees 3-2-0 per Cent is levied for local purposes.

P.J. Bevan

para 3. If the proposed cess should be added to local funds for collection and account, no difficulty in assessing and levying it, separation of portion due to the Educational Dept[t] will be very easy made after collection

para 8 Instead of levying, as at present six Pies on the Rupee of the Revenue, Eight Pies on the Rupee will be levied and brought to account as Local Funds. Of this Six Eights will be credited to Local Funds and Two Eights to Education. But the Revenue Dept[t] should have nothing to do with this partition which should be made after the money shall have been paid into the General Treasury.

Submits proposals for Peninsular Education for the approval of His Ex[y] the Gov[r] Gen[l] in Council

19 Para last. Introduction of Cess at 1 o/o on the collection on say 80,000 will be Annual Assets

Informs, It has been determined to levy upon all holdings a Local Fund of which a proportion say 1 o/o will be devoted to Educational purposes. Assuming the future Land Revenue of Bombay at 80 Lacs, it is estimated that 80,000 Rs will be available for Peninsular Education.

These calculations refer to the realizations which may be expected after the Survey & Settlement operations have been completed.

Recd. 5/1/70. C. Pfoberts.

Has no objection read from Govt. to Govt. 7350 / 245 of 27 August 1870.

6.7.70

From the Govt of India No 871 Dy 19th ulto 1868.

In reply to letter No 350/245 Dy 27th March 186
Communicates the approval of the scheme for Ver-
nacular Education in Mysore, & authorizes a
yearly expenditure of Rs 66420. Under the circum-
stances stated within authorizes for the present
to expend Rs 24760 the probable surplus of
the Estimate for 1868/69.

From Survey & Settlement Commr Mysore No 312 Dy 25th April 1
Suggests the advisability of extending to all
Mysore Bombay Local Fund Act III of 1869.

To the Superintendents of Nundidroog & Ashtagram Dys No 1127 Dy 27 May 1
Forwards copy of the above letter for perusal
and consideration in submitting the report called
for in Circular No 457/1 Dy 28th April 1870 as to the
practice in your Division in respect to the levy
of Plough Tax from Inamdars.

From the Superintendent Nundidroog Dy No 1052/R-37 Dy 7th June 18
Deprecates the measure.

From the Superintendent Ashtagram Dy No 1361/R 48 Dy 25th July 170
Submits report with remarks

To the Superintendent of Ashtagram Dy No 2734/39 Dy 18th August 1
Refers to this office Circular Dy 16th August
No 2731 on the subject of levy of local Cess in this
Division.

From Superintendent Ashtagram No 1549/R-64 Dy 19th September.
Submits opinion.

From the Survey & Settlement Commr No 590 Dy 9th July 170
States that it is impossible to form any
approximate estimate as to the time which will
be required to complete the Survey of the
Nuggur Division.

Submits explanation of the mode in which the Local Fund cess has been imposed in Mysore and in the Bombay Presidencies -

In reply requests to favor with opinion as to the apportionment amongst the purposes above noted of the balance of the Local Cess realized after assigning one per Cent for Education - & also enquires what the remuneration of Shanbogues & Potails would amount to -

Requests instructions on a certain point in connection with Plough Tax -

Forwards for guidance Rule on the subject of levying Plough Tax in unsurveyed Talooks from all Ryots cultivating Circar Lands & the Local Cess from all Inam holdings.

Submits Statements of Collections made in Circar & Inam Villages on account of Local tax for 1869/70

Observes that local taxe at the rate of one Anna in the Rupee appears to have been levied on the Unsurveyed portions of Inam holdings - & requests explanation on this point.

Submits explanation.

States that the directions contained in the letter referred to were intended to apply only to the case of Inams in settled Talooks

Requests instructions on certain points connected with the levy of Local cess of 1 Anna in the Rupee on all Inam holdings Surveyed & Unsurveyed -

To the Same No. 3757 Dy 21st October 1870

A-43 States that a uniform rate of one Anna in the Rupee on all Inam in Settled Talooks, From the Survey and Settlement Commr No. 1080 Dy 21st October

In reply to Secretary's No. 3269/109 Dy 19th Sep. - Letter last. submits report on the application of local Funds -

No. 254

L.B. 1-67

Memorandum

With reference to the Kruger Superintendent's letter No. 399/153, dated 10th Ultimo forwarding copies of Correspondence which took place between himself, and the Survey and Settlement Commissioner regarding the liability of Inamdars to contribute to Local Funds, I respectfully beg to state that the opinion expressed by Colonel Anderson, and concurred in by the Superintendent, that Inamdars should contribute towards the Fund, in as much as they participate in the local improvements of the neighbourhood equally with the other land holders, appears to be quite correct.

The only point that remains to be settled is the rate at which these contributions should be levied. On a reference made by the Survey Commissioner, it was ruled in this Office letter No. 6533/LC, dated 26th April 1866, that while Inam lands were taxable on account of Local Fund, there was no reason why the existing Rough tax on such lands should not be converted to be realized. This ruling may be allowed to stand good for the whole Province as

as regards Inam lands only.

It would appear from the accounts, that a per Centage of one Rupee in the gross revenue of Inam Villages is assigned for Local purposes in the Ashtagram Division, and this arrangement was apparently enforced subsequent to the issue of the Commissioner's order conveyed in the Secretary's letter No. 190/2 dated 13th May 1863 on an individual Case, in which the Inamdar of a Village objected to contribute to Local fund on the ground of having been previously exempted from Sayer and Chillur taxes, but as sufficient grounds were not shewn, it was held that the Inamdar was not entitled to exemption. I am of opinion that in Inam lands the number of Ploughs held should be taxed, according to existing practice, and as regards Inam, Jodee, and Kayem gootta Villages, the number of Ploughs of which, could not be ascertained without much difficulty or expense, the system of per Centage which appears to have been followed in the Ashtagram Division, may be adopted, and a Circular accordingly forwarded to the 3 Divisions.

A Arbuthnot

Bangalore
13th November 1867

I quite concur in the view taken

B 15/11/67

6/11

No. 226

Memorandum

I beg to submit the following particulars with reference to the liability of Inamdars to contribute to Local Fund.

The Chief Commissioner was pleased to direct in letter No. 4746/104 dated the 19th Novr. 1867 to the Supertt. of Sagar (copies having been forwarded to the other Superttts also) that in the case of Inam Villages the system observed in the Ashtagram Division of levying 1 per cent on the gross revenue of each Village may be adopted and in respect of minor Inam lands that the tax should be levied on the number of ploughs employed.

3 In order to ascertain whether these instructions were duly carried out, a Circular Docket No. 6194/43 of the 12th March last was issued calling for a Statement shewing the results attained. From the replies received the following is gathered.

4 In the Bangalore and Kolar Districts of Nandidroog Division it would appear that one per cent is levied on the heriz specified in the Sunnuds granted for Sirvamanein Villages. In the Toomkoor District the tax is levied on the actual realizations of such Villages.

5 In the case of Jodi and Kanigootta

Villages

Villages also a great diversity of practice obtains, not only between Districts, but in some cases between Taloobs situated within each District.

In the Bangalore District some of the ellahal Jodi Villages are paying the one per cent cess while in some parts of the other Districts such holdings are erroneously reckoned as Sirkar Villages and subjected to plough tax.

With regard to Khuttrem and Amrai Jodi Inams situated in Sirkar Villages the plough tax has been given up in some places, and one per cent on the beriz levied. Minor Inams situated in Inam Villages have in some places been entirely exempted, while in the Kolar District one per cent was levied.

In the Ashtagram Division it would seem that the tax levied in the Yellendoor Jahagier and the Surramanein Villages attached to the Ramarajéswara Temple is not brought to the credit of Government. In the remaining Surramanein Inam holdings the beriz mentioned in the Summuds does not appear to have been made the basis of calculation. In Jodi, Kanigootta and ellahal Jodi Villages the tax was levied only on the amount paid to Government, which is an erroneous proceeding.

In the same Division the tax on Village Service Inams is entirely remitted, apparently through some misconception of the instructions forwarded from this Office.

The

10 The procedure observed in respect of menor Inams in Inam Villages is not known.

11 In the surveyed portions of the Nagar Division, the system of collecting the tax is correctly followed.

12 In the unsurveyed Talooks it would appear that in some places the tax is levied on the beriz mentioned in the Sunnuds, and the Superintt states that instructions have been issued to ensure an uniformity of practice throughout the Division from the current year.

13 The Jahageer attached to the Sringary Mutt was exempted from the tax under instructions from the Chief Commissioner.

14 Under these circumstances it seems desirable that a Circular should now issue to the Superintts laying down an uniform system to be observed in the 3 Divisions, and I beg to suggest the following course for adoption.

15 In the case of Sirvamaneem and Jodi Villages the profs beriz, according to the Inamalty accounts may be accepted as the basis of calculation and in the case of Kamigootta and Malial Jodi Villages the annual gootta payable to Government may be adopted for the purpose.

16 Menor Inams situated in Sirkar or Inam Villages should also pay the percentage on the profs beriz, as in the case of Sirvamaneem & Jodi Villages.

Bangalore
25th November 1869

A. D. Cockburn Smith
Asst Com'r

Approved. I have already issued orders to the above effect
Dec 11/69

* In lieu of a contribution for local works.

* Subject in the latter case to the written vote of Govt, those attendant upon the Inam of inferior

A/c 265

Memorandum

Inam Commissioner's letter No. 111 of the 18th Ultimo

On a reference from the Superintendent of Astagram regarding imposition of Road Cess on a certain Jodi Village in his Division, orders were issued in Secretary's No. 5423/72 of the 28th January last, directing that one per cent on the "Beriz" recorded in the Sunnud should be levied, pending the Survey settlement, and further that the question regarding the actual "Beriz" of the village should be left for the settlement of the Inam Commissioner.

The Secretary, having on a previous occasion, directed that any instructions issued from this Office relating to Inams &c. should be intimated to the Inam Commr. for note, copy of the above letter was forwarded to Colonel Clerk, also, who now submits, in his letter under reference, certain proposals which are in effect that the road cess should be levied on land revenue only of all Inam Villages, that the value of such holdings should be determined once in 3 years, and a cess of 6 pie in the Rupee be levied instead of the present rate of 1 Anna &c. &c.

The Chief Commr. having already given this subject his attention, and as certain proposals have already been submitted for the sanction of Govt. in letter No. 5595/253 of 4th Ultimo which if approved, would ensure an uniform practice throughout the Province in the matter of recovering the local fund cess, I would respectfully submit that the proposals now made by the Inam Commr. may be allowed to lie over.

2d March 1872. A. R. Cumpston

I concur.

3. 3. 71

The deduction of Income
tax for the purposes of the
Local Fund Cess should
be made on the actual
receipts from the cultivation
of the land, whether in
the shape of money rent
or the landlord's share of
grain from lands under
Batayi cultivation. And
no other sources of income
as Professions &c. should be
taken into account in fixing
such deduction.

The course proposed by the
Income Commr. i.e. the deduction
first of Income 5th of his other

3.3.71. This section may remain
here till a reply comes from
Govt. of India & No 5595. - Should
be then be submitted. - D.L.

to no objection to an
Appropriation should probably
be found & any inconvenience
in practice and I am disposed
to think it would be preferable
to let the valuation first by
the Surveyor Gen.l as all Grants
would pass this Surveyor Gen.l
in favor until the question
is disposed of by the Attorney
Gen.l & the Settlement pro-
perfect. — Whether compen-
sation should subsequently be allowed pro-
portionably to the valuation fixed
by the Attorney Gen.l principle
set forth by Col. Clarke, is ano-
ther question and I should
think he better not recommend
- mend to be referred for the
Attorney Gen.l opinion to the
Court before stopping finish
orders on it

Edmund

Yours
truly

Genl. No 399
Rev: 153.

DB 1-67

Shimoga Division Supts Office
Shimoga 10th October 1867.

To The Secretary to the Commissioner
of Mysor

Sir,

I have the honor to forward copy of a letter addressed to the Survey Commissioner, and his reply regarding the liability of Inamdars to contribute to local funds and have only to add that I quite concur in the view taken by Colonel Anderson, that Inamdars should contribute in the same proportion, as other land holders; to funds, from which they derive equal benefit. The grant of an Inam, seems to me to exempt the grantee, from the whole, or part of the Govt. rent of the land only; the exemption, not extending to taxation imposed, for special local improvements, such as the development of the resources by the construction of cross roads.

No 216 of the 19th Septr 67.
No. 642 of the 30th do.

I have the honor to be
Sir
Your most obedient servant

Assistant
Offg Superintendent

No 216

Nuggehalli Division Supts Office
Cauvery Choultry 9th Sept 1867

To The Honble & Settlement Commr
of Mysore

Sir, I have the honor to forward herewith the accompanying copy of vernacular correspondence & circular letter No 29 of the 11th September 1860 received from the Secretary, and with reference thereto to bring to your notice, that under the instructions of the Commr, laid down in the Circular, the Inam Villages were exempt from Ploughs Tax - I have therefore the honor to enquire, whether under the Survey Rules the Villages in question are liable for the rate imposed for local purposes, in substitution of the Ploughs Tax

I have &c
(Signed) A Bibby
Offg Supt

From

No 642 of 1867.

From
Lieut. Colonel W. C. Anderson
Survey & Settlement Comm.
Mysore

To
Capt. Hay
Superint. Inam Division
Survey Commissioners Office
Poona 30th September 1867.

Sir,

With reference to your letter No 216 of the 19th instant, I have the honor to inform you, that, the Plough tax is abolished on all Govt lands on the introduction of the Survey assessment, at the Settlement, as all cesses on land, are absorbed in the Survey assessment.

2. But on Inam lands, the Plough tax is retained, as otherwise they would make no contribution to local taxation, and for the same reason, I think, that this tax should not be remitted in Inam Villages.

3. In Government lands, a certain small portion of the assessment is set aside, as a local fund, to which Inam lands make no contribution

whatever There is no rule, on the subject, but I am very decidedly of opinion, that both Inam lands and Inam Villages, should contribute to the Local Fund as they benefit from it as much as the Government lands and Villages, and in no way could their contribution be fixed more conveniently, than by requiring from them, a percentage on their survey valuation, equal to the percentage set apart on Govt lands, & Villages; but in the meantime, if they do not pay Ploughs tax, they pay nothing to Local Fund

In the Bombay Presidency local Funds are quite in their infancy. It is proposed however to make Inam lands contribute to them.

I have &c

/ Signed W. L. Anderson

Surveyr & Settlt Commr

Mysore

Inl Mysore

Mysore

Offg Secy

JSL

LB 1-67

Sl. 2

Revenue 1867 No. 4746
From The offg: Secy
To The offg: Supt: 101
Madras Dn

Dated
Despatched 19th November
Received

Enclosures No.

General No. 4746 1867-68.
Rev. No. 101

In reply to letter No.
dated the 10th Novr: Commg
Commissioners concurred
in opinion that Inundation
should contribute to Local
Funds & Statistics that the
system of levying a duty of an
per cent in the Prest Revenue
Each village may be adopted

To The Deputy Secy
Madras
20/23/11/67

30/11/67

SL. 2

J.C. Feb 1746
Rev 104.

H. C. Office
Bellinghm 19th Novr 1867

To
The Supt. of the Engrs Dr
Sir, In reply to your letter Dr
3665/53 of the 10th Instnt, ~~requesting~~
~~the Liability of Inhabitants to~~
~~contribute to Local Funds,~~
I am desired by the Comrs to
acquaint you that he quite
concurs in ~~Colonel Henderson's~~
~~opinion that the Inhabitants~~
~~of the District should~~
~~contribute to the Police~~
Rate
Inhabitants owner occupiers contribute to Local Funds from which they derive benefit.

This Board, however,
considers
Lords L.S. Bowring ~~in his opinion~~
that the City should be consid
in the Number of Police Em=
=ployed, in accordance with the
in the case of ordinary Pro.
the practice at present
And, with respect to Inhabitants
Police and Rangers of the Village
in which they reside Officials to
ascertain correctly the Number
of Police Employed - the Comm

which obtains in the Ashtapun Dn., of levying a duty of one per Cent on the Gross Income of each village, may be adopted.

16/11/67.

Rhine Dr.

Hyderabad.

No. 4767 - 4768

Copy of the above is Communicated to the Supt. of the Nandidrug and Ashtapun Dns. for information & guidance

By order,

Hyderabad.

To Dupl.

General No. 4489
Rev. No. 20

Sl 3

Mysore Chief Commissioner's Office
Bangalore 2nd Dec. 1869

Circular

To
The Superintendents of Divisions

Sl 3

Sir

The enquiry which has been recently instituted as to the method of levying Local fund cesses upon Inam holdings having disclosed the fact that diversity of practice exists on this subject which leads the Chief Commissioner to believe that the orders issued from this Office ~~have led to some extent to it~~ misunderstood, the Chief Commissioner desires that the following instructions may for the future be observed. –

2. In the case of Survamanem and Sodi villages as well as of manor Inams in Sirkar or Inam Villages the local fund cess should be computed according to the recorded assessment or beriz as entered in the Inamti Accounts –

" subject

Main Commissioner whose
settlement will become the
basis of the computation.

3 In the case of Kaima
Goolla and Mahabfodi villages
the cess will be levied with
reference to the annual
Goolla or rent payable to
Government in accordance
with the terms of the Survey
Guarantee (Sections VI and VII)
~~of the Chief Court Act II of 1881~~
of the Mysore Gazette.

Please &c

D 2/11/15

Offg Secretary

To Dufter

Cl. 14

Revenue 1870 No. 241

From The Superintending Surgeon

To The Secy. to the Govt. of Bengal

Dated Camp Sangor 8th February 1870

Despatched 19 1870

Received 22

Ans'd. 23

Enclosures No.

General No. 5377 } 1869-70.

Rev. No. 237 }

From Circular No 4489 of the 2nd December 1869

With reference to the above forwarded orders Copy of letter No 992 of the 27th ultimo from the Deputy Supt Sheorage district requesting further instructions regarding the construction to be put on para 2 of the above Circular

Further Request that

P.T.O.

No 992

Shemoga Dist
Deputy Superintt's Office
Shemoga 2nd Jany '10

To

The Superintendent of the
Nuggur Division

Sir,

With reference to para 2 of the Secretary's Circular letter No 4489/09 dated the 22nd November last, a copy of which was received with your docket No 4682/99 of the 5th Instant I have the honor to state that I feel doubtful as to whether the Local Fund Cess should be levied in the case of "Survamangam and Jodi Villages, as well as of Minor Inams in Sirkar or Inam Villages" according to the recorded assessment or levy in the Inam Accounts at the rate of one anna per Rupee as laid down in Section VII of the Survey Guarantee published at page 214 Vol VII of the Mysore Gazette

or at one per Cent on the gross revenue of each village & each Minor Inam as per instructions conveyed in your letter Cir: No 398 of the 8th Dec: 67. I deem it therefore expedient to obtain your definite instructions on the subject before issuing orders to the Taluq Amils.

I have &c

(Sd) A. M. S. Macgrath

Offg: Dy: Supt

"True copy

C B Balakrishnamma

for Superintt

Rev 58/51
154

Sh. Ch. Office
Shrewsbury 28th Feby 1870

Sir,

I am directed by
the Asst Surveyor

Sir, In reply to your Rocker No
537/27 of the 18th instant, soliciting
further instruction relative to the
levy of Local Land Cess upon Drain
Holdings, I am directed to state
that, from a perusal of the papers
in this Subject the Office Chief
Comptroller is of opinion that it is
intended by Mr Bourne that no
exemption rate of 6s in the
Rupee should be levied as a Local
Land Cess on all Drain, as well as
other Lands, the Sums due according
according to the Survey Assessment
when such exceed, or in the
absence of such Assessment on the
Recorded Value of the Drain, the
latter being subject to revision by
the Drain Comptr, and Colonel
Read thereupon Considers that the
same should be adopted in Carry
=ing into the Instructions Conveyed
in ... Office Circular No 4489/20 of
the 2nd Dec last.

Drain &

28/2/70. Div. 28/2. Dep.

Surely this ought to be done by the Drain Comptr in the case of Drain Lands but not Land in the ordinary sense

... the Supdt: ...

Dated 28th February

Incl: No 5851

No 3 1870.

In reply to docket No. 5377/237 of 1870 regarding [illegible] Mr. [illegible] [illegible] Offg: Ch: Commr conveys the request that the instructions conveyed in this Office Cir: No. 1489 of the 2nd Decr last should be adopted

Circuit Book No. 2

Sl. 6 / Nuzur Dr. Supts Office
Camp Bulhutti, 19th April
1870

To

The Secretary to the
Chief Commissioner
of Mysore

Sir

I have the honor to request that you will obtain for me the Chief Commissioners instructions on the following point -

In carrying out the instructions contained in your Cir: No. 29 of the 11th Sept. 1860, it appears that Plough tax was imposed on the Ryots on the number of Ploughs employed by them. But in giving effect to the instructions contained in your letter No. 4746/104 of the 19th Novr. 1869 directing the levy of Plough tax from Inamdars, the tax appears to have been imposed only on the Inamdars of Inam, Jodee & Rayengoolla villages, at one per Cent, on the gross revenue of each village and not charged to the Minor Inams in the Sircar villages which were

required

required to be assessed on the number of Ploughs employed in the cultivation of the lands. The Inams for these Minor Inams stand in the names of the Inamdars and the lands are generally cultivated by Ryots who employ the same Ploughs that they use in cultivating other Sircar land independently. Hence the Ploughs used for tilling the Sircar land are already subject to the payment of the Plough tax once.

It is laid down in your letter No. 5851/134 of the 28th Feby. 1870 that one anna in the Rupee should be levied as a local fund Cess on all Inams in Surveyed & unsurveyed Talugs, but in carrying out this order, the holders of the Minor Inams in the unsurveyed Talugs are required to pay the local cess on the recorded value of their Inams while the cultivators of these Inam lands will have to pay the tax on the number of Ploughs employed by them in ploughing the Sircar & Inam lands in their cultivation. There are no means of

discovering

discovering what number of Ploughs are employed in cultivating Inam & Sircar land separately. While the Cultivators of Sircar land are having Local cess on the number of Ploughs, it will be hard on the Ryots, to recover the cess again at one anna in the Rupee on the Inam lands they cultivate with the same Plough.

Under these circumstances, it appears advisable that in all cases in which Ryots cultivate Sircar as well as Inam land — jointly with the same number of Ploughs, they should be liable to one cess only.

I have the honor to be
Sir,
Your most Obedt. Servt.

Superintendt.

No. 27.31

Revenue 18.

To Supts of Dts

In C. C. Office

Bangalore 16th August 70.

Circular Memo

A question having been raised relative to the levy of Kistna tax from Inamdars, the Hon'ble Chief Comr, upon due inquiry into the practice existing in the Province, and on a full consideration of the subject, considers it necessary to lay down the following Rule for general guidance

In Inam villages, the Kistna tax should be levied from all Ryots cultivating Sirkar lands, and the local Cess from all Inam holdings whether cultivated by the Same Kistna as those used in cultivating Sirkar lands or not.

By order,

W. Rees.

16/8/70.

*The above is issued to the Supt of Kaigal with reference to his letter No. 2 dd 19th April 1870.

By order,

(To Inamdar & Deputies)

Asst.

Secretary's Memorandum

From 1870 No. 2731

18

To The Superintendent of Division

Dated 16 August

Despatched 19

Received 20

Enclosures No.

Emerald No. 2731 } 1870

Mun. No. 18. }

Celestial in enquiry as to
Salvation Army Taxation in the Colony
from all Rates & Duties on their
Lands, save the prescribed Annual
Fees from all Landowners.

M/716/7/17°

Cl. 8 No. 158

Received 1870

From The Superintendent
To Sagar Division
The Secretary to the
Dated 9 Chief Commrs
Despatched 11 July 1870
Received
Diary 318
Enclosures No. 1
General No. 1593
Rev: No. 550 1870-1

Your cir Dt. 1635 12/
of the 2nd June 1870

The Collections on account of Local Funds both in the Khalsa & Inam Villages amounts to Rupees 64,566-4-7 in 1869/70, against Rupees 53,757-13-. in 1868/69

As it would seem that the Local Tax has been levied at an Annas in the Rupee on the unassessed portions also of Inam holdings, Explanation on this point from the Dept. may be called for.

A R C
30/7/70

As requested in the above, I have the honor to submit herewith, the Statement of Collections made in Khalsa and Inam Villages, on account of Local Tax for the year 1869-70.

I have the honor
Sir
Your most obedient
Servant
Superintendent

J
J. 44.

Vizagapatam

From 1870 No. 2466
29

To The Supt., Nagpur Dn.

Dated 2nd August 1870
Despatched 4
Received 6

Enclosures No.

General No. 2466 } 1870/71
Rev No. 29. }

Genl Docket No. 1593 & 55

J. to Supt. submitting a Return of Collections made in Sirkar & Inam Villages on account of Local Cess for the year 1869/70.

Observes that Local Cess at the rate of one Anna in the Rupee appears to have been levied on the undermentioned Inamdars of Inam holding and requests authority

Mr. Blake

S. 44.

Received 1870

From The Offg. Supt. Kagan Dn.

To The Secretary to the Chief Comr. of Mysore.

Dated 17th Augt. 1870

Despatched 18 Augt. 1870

Received 20 Augt. 22

Enclosures Nos.

General No. 2079 } 1870-71.

Rev. No. 66

Your Docket No. 2466/29 of the 2nd Instant.

With reference to the above, I have the honor to state, for the information of the Chief Comr., that the rate of one Anna in the Rupee as local tax, on the unsurveyed portions of Inam holdings was imposed

S. 9. 70.

The Letter

found to appear to have been drafted under a misconception as to how Inam Investigation

The instructions conveyed in it were intended to apply only to the case of Inams to be settled

Aug 23/9/70

imposed agreeably to the instructions conveyed in the Secretary's letter No. 5857/134 of the 28th February 1870-

Offg: Superintt
Nagar Dist

For Submission 23/8/70.

I
I. 44.

From Revenue 1870 No. 3114 / 36

To The Supt. of Wages

Dated Bangalore 12th Sept 1870.

Despatched

Received 13 Sept 11

Enclosures No.

General No. 3114 } 1870/71.
Rev No. 36 }

Your docket No. 2079/66 of the 17th August 1870, stating that the Rate of one anna in the Rupee, as local cess on the assessed portion of Inam holdings has enforced in accordance with instructions conveyed in Secy's No. 5851/134 of the 28th July last

In reply I state that the directions contained in the letter referred to were intended to apply to the case of Inams not settled talook / Bynds /

I. Septr 13/9/70. Wages.

Case 1870

From The Supt of Pakair

To The Secretary to the Chief Commr.

Dated 1 Oct.

Despatched 5th

Received 8

10

Enclosures None

General No. 2712 1870-1

Rev: No. 93

In reply to No. 3114 of 12 ult
3 6
referring previous correspondence regarding the levy of the local cess of 1 anna in the Rupee on all Inam holdings surveyed & unsurveyed, & requesting instructions on certain points

Referred.

8. 10. 70

Submitted

VR 10-10-70.

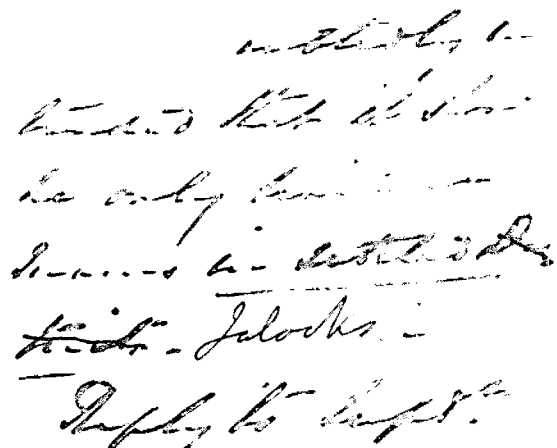
J
9 44

The origin of this reference would appear to be the query put by the Deputy in our No 2466 of 2nd Augt 1870
29
Was the Deputy aware at the time of the contents of our No 5851 of 28 Feb. 1870
134
The directions in the last are clear enough both as regards Settled & Unsettled Talooks. —

12. 10. 70

To Bd Shew.

16-10-70 - The wording of No 5851 of 28th Feby
134
was right & the Deputy was made aware that the Govt. Sanction to the levy of 2 annas in the Rupee should be limited to a local cess on the Inam lands & not on other lands. This cess is only levied in the Talooks
Settled Talooks
Unsettled Talooks
Respectively 1 & 2



Gen. No 2712
Rev 93.

Sl 12

Nagpur Dy Superintendents office
Shemorgaht 1st Octr 1870

To The Secretary to the Chief Comr
of Nagpur.

Sir

With reference to your docket no 3114/36 dated the 12th September 1870, stating that the directions regarding the local cess of one anna in the Rupee were intended to apply only to Inams settled Talookas & to leave the liberty of submitting the matter to the reconsideration of the Chief Comr as the former orders passed on the subject do not appear to be quite consistent.

2 Upon the receipt of your Circular no 4089/20 dated the 2nd December 1869, which directed the levy of local cess on Surwanna-rind & Jodee Villages as well as of minor Inams in Circar or Inam Villages, doubts were entertained regarding the applicability of the orders to unsurveyed and unsettled Talookhs and instructions were therefore requested in this office Docket no 5377/237 dated the 8th February last, in reply to which your no 5857/134 dated the 28th February last stated that a uniform rate of one anna in the Rupee should be levied as a local fund cess on all Inam as well as other lands, the same to be computed according to the Survey assessment where such existed, or in the absence of such assessment on the recorded values of the Inam. the latter being subject to revision by the Inam Commissioner. From this I understood that it was intended

that the local cess was to be collected on Inam holdings in unsurveyed Talookas also; and instructions were accordingly issued to the Deputy Superintendents. The same view appears to have been held in your Circular Memorandum no 2731/18 dated the 16th August 1870.

Under these circumstances, I beg to be favored with instructions, whether it is to be intended that the directions are to be carried out in settled Talookas only, as also whether "settled Talookas" mean Talookas settled by the Revenue Survey Department or Inam Commissioner.

I have the honor to be
Sir
Your most obt. St. Servant

Abbay
Superintendent
Nuggur D.

Cand. L.

P 375
Rw 43.

21 Oct 1870

To

The Superintendent of the
Nagar Division

Sir

In reply to the question raised in your letter of No. 2712/92 of the 1st Instant I am directed by the Chief Commissioner to state that the wording of this Office letter No. 3091/134 of the 28th February last, ought, as Col. Meade thinks to have made it clear what was intended, viz: that an uniform rate of one anna ~~on~~ the rupee should be levied as a local cess on all Inam as well as other lands". This cess is only leviable on the latter, in settled Talooks, and it was undoubtedly intended that it should be only levied on Inams in settled Talooks.

2. I am further desired to state that the measure

should

hould be accordingly carried
et, as it would never do to take
ucle a cess from Inams before
ieus generally leviable in
ie Talook; and the settlement
the latter by the Rev. Survey
must precede its being levied
rom either class of lands.

I have &c.

Off. Secretary.

D. 44

1870.

To,

The Superintendent of the
Nagar Division

Dated 21st October
Desp? 22?

General No. 3757.
Rev. Dept 43.

In reply to his letter No. 2712/93 of 1st inst, states that a uniform rate of annas in the rupee should be levied on lands in settled Talooks. —

Revenue 1870 No. 135

From The Supt. of the Sagar Dn

To The Secy: to the Chief Court of Mysore

Dated 14

Despatched 16 January 71.

Received 18

Regd. 23

Enclosures Nil.

General No 3977 } 1870-71.

New No. 132 }

With reference to the
Secretariat correspondence
I have the honour to forward
for the orders of the Chief
Commissioner, the ac-
companying copy of
a letter No: 478. dated the
23d Dec. 70, from the
Deputy Supt. of Shimoga
soliciting instructions
as to whether any cess
is to be levied from the
Zamindars

I. 44

* Weekly No 399 Rs 3'10 Cert 1/67. Tax Duty Rs 2737 = 16-8-70
Gen 153 18

From do Rs 4744 = 19 = Charges 2 - do - 2079 = 17-8-70
104 66

do — Rs 4489 = 2 = Deficit 1/68 From do 3161 = 12-9-70.
Gen 237 36

To — do 5387 = 20 = 17 = Charges 2 = 1 - 10 - 70
Gen 237 7 do 2 1/2 = 93

From Rs 5851 = 28 = — do From do 3757 = 21-10-70
Gen 134 43

To do 1593 = 4 = Deficit 1/70
55

From do Rs 2466 = 2-8-70.
29

Inamdars in the unsurveyed Talookas, and whether, what has been already collected from them, is to be refunded, as the instructions contained in the Secretary's Circular No: 5857/134. of the 28th February /7 were applicable only to the Inamdars in settled Talookas.—

Superintendent

Send me at once Circulars 67 & 69 herein noted & also the letters quoted —

18.1.71.

Dr. Robbins
23/1/71

Dy. No. 375/43
Poona Cutchery 21st Jan 1870
C. G. K. Cutchery
Letter from Dy. Collr. Ahmednuggur
Dy. No. 375/43
Poona Cutchery 21st Jan 1870
C. G. K. Cutchery
Letter from Dy. Collr. Ahmednuggur

25

Shemoga Distt. Dy. Supttt. Office,

No. 478.

23rd Decr. 1870

To

The Superintt., Sagar Dn.

Sir,

Referring to the correspondence noted in the margin, I have the honor to submit that as matters now stand, I am without definite instructions, ptly., as to whether a cess of any kind is to be levied from Guaudars and 2ndly., whether what has been collected already under the instructions of your Circular of the 10th March last No 5724/R. 242 is to be refunded as being illegally imposed.—

2. Having carefully perused the whole correspondence, I beg to bring to your notice the following observations which will show you the present position of affairs with regard to the Cess on Guaudars and I trust, elucidate the apparent misunderstanding on this point.—

From Supttt. Circ: No: 398. dt. 8th Dec. 65.
To — Do — No: 774. — 9/14 " — 20 —
From — Do — Do — No: 758. — 9/24 " — 20 —
To — Do — Do — No: 4582. — 9/5 Govt: 70.
R: 99.
To — Do — Do — No: 992. — 9/24 Govt: 70.
From — Do — Do — No: 5724. — 9/10 Guaudt: 70.
R: 242.
From — Do — Circ: No: 2225 — 9/25 Aug. 70.
42
To — Do — Do — No: 3106 — 9/31 Oct. 70.
R: 68

3. In 1867, a Circular was received from the Commissioner's Office, directing that Plough Tax should be assessed on all inam lands, but in the case of Jodi and all other inam Villages a local tax of one per Cent should be assessed on the Gross Revenue of the Village according to the practice prevailing in the Ashtagram Division.

4. In 1869 there appearing to have been a diversity of practice in the carrying out of the Circular of 1867, above referred to, a second Circular was issued explaining the 4th C., with a view to enforce uniformity of practice. — There having been in this last Circular of 1869 an allusion to para VII of the Survey Guarantee, a reference from my Office was made as to, whether by this Circular of 1869 it was intended the Cess on Inamdars should be collected at the rate of one Anna in the rupee as authorized by

para

para VII or at the rate of one per cent
on the gross Revenue as directed by the
Circular of 1867.- In reply a Circular
from the Comrs Office dated 28th Febru
1870. was forwarded for information
and guidance.- This directed that
an uniform rate of one anna in
the rupee should be levied as a local
fund Cess on all inams as well
as other lands.- This naturally led
to the Conclusion that the Circular
of 1867 was abrogated and that for
the future one anna in the rupee
was to be collected on all inams
whether in surveyed or unsurveyed
Talooks. for the Circulars of the years
1867 and 1869. had reference to only
unsurveyed Talooks the Survey para-
graphs regulating in para VII the
Cess to be levied in Surveyed Talooks.

5. Colonel Meade however in issuing
his Circular of the 28th February last, evidently
intended it to apply only to Surveyed Talooks

and

and this having been pointed out by the Secy., a Copy of the Correspondence on the subject was forwarded for my information and guidance.— But in this Correspondence there is no allu= =sion to the real point that was at issue, vizt., the meaning of Mr. Bowring in referring to para VII of the Survey Guarantee in his Circular of 1869, which Circular as I understand it, refers entirely to a Cess on Inamdars in Unsurveyed Talooks.—

6. Thus You will perceive, I am left without instructions on the two points alluded to by me in my first para.—

7. With regard to the apparent mis= =understanding, I would respectfully submit, the erasure of the words "para VII" in Mr. Bowring's Circular of 1869. would solve the doubt, as I think it evident the words have slipped in unwittingly.—

This

This Circular in that it is an explana-
tion of the Circular of 1867, which
refers to Inams in Unsurveyed Talooks
only, must be supposed to be referring
to the same subject, vizt the cess to
be levied on Inam lands in Unsur-
veyed Talooks.— This Cess is laid
down in the Circular of 1867 to be one
per cent on the Gross Revenue in
Inam Villages and the Rough Log on
Inam lands, and the rate of local
Fund Cess referred to in the Circular
of 1869 not having been named, shows
I conceive, no new Cess was intended.
This is made more apparent if the
Circular of 1869 is received without
the words "Para VII" for it was these
words alone which raised a doubt in
the first instance.—

8 In Conclusion I would solicit
the favor of your early instructions
on the two points mooted in Para I

of

of this letter, as I am in ignorance how to act in the matter.—

I have the honor to be, &c.

Signed/ C. Balakistniah,

For Deputy Superintt.

Shemoga Distt.

(A true Copy.)

Abbey

Superintendent

Sagar Dn

Cm d'S.

the able Inams
situated in
unsettled Dis-
tricts

Say that
the course this
individual has
he cannot be

Delete

BJW

2.2.71-

he wishes to inform
Govt Sec. that the levy
of a local Fund
Cess of one per cent
on the Govt Assess-
ment of Inam Vil-
lages was ordered
in Letter No 4746
dy - 19th Nov. 1867 (104)
his attempt which
was circulated to
the Dist Collectors
& subsequently
embodied in a
Notification pub-
lished in the Gazette

1/6 dy -

he has however al-
ready informed
that the Govt
cannot order en-
forcing this Cess on
Inam lands to
the same in the
Inferior Authorities
under the head
of Local Funds &c.
XV. of the Govt Inam
Order in Letter
Cattle No 108 dy -
9th Feby 1870 x Re-
-Cordings which

the

Cases: Reference
to Govt, were
only applicable
to the case of
Inam Villages
the lands in
settled Districts
and the Collector
Unconnected Govt.
Land - by no
the cent on the
Govt Assessment
of such Villages,
as above, should
of course conti-
-nue to be levied

1871 No. 320

From The Inam Commr
my son

To The Secretary to the
Chief Commissr

Dated 18th February

Despatched "

Received 21st "

Rec'd 22nd "

Enclosures None

General No. 1 } 1870-71
No. 1 }

With reference to
the Secretary's letter
No. 424 of the 28th
January last, for-
-wards his views
on the subject of
the construction of
Road Cess
to Duftur for report
& opinion — draft rules
in the Toomto discussed.

21.2.71

Inam No. 265 of 2/3/71

Inam Commrs Office
Camp Bowringpete 18th Feby 1871

32

No 111

To,
The Secretary to the Chief Commrs
in Mysore.

Sir

I have the honor to acknowledge the receipt of your docket No 5424/953 of the 28th January last giving cover to copy of your letter addressed to the Superintendent of the Ashtagram Division, conveying the Chief Commissioners instructions on the subject of the Road Cess to be levied from Inamdars.

X To Asst Superin Sira no 483 of 28/1/71 A 72 Dft

2. In the Canarese copy of Roobkarry also received with your letter, under acknowledgment it was mentioned that the Inam Commissioner would fix the rental of the villages actually derived by their holders, and that the Chief Commissioner declines to permit them to collect from the cultivators the Road Cess upon the difference between

H.

the assessment derived from the land and extra sources of revenue.

3. In para 2 of your letter to the Agricultural Division superintendent, mention is also made that the Road Fund Cess should be collected on the enhanced assessment of the Inam until the introduction of the Survey settlement. This may be applicable in the case of inalienated Inam fields situated in a Government village, but may not hold good as regards whole Inam villages the owners of which have, under the existing rules, the option of introducing or otherwise the Revenue Survey and Settlement.

4. Some endeavours in each of the Inam registers to show the extent of land under cultivation, but any valuation cannot in any many cases be accepted as the sum of the actual assessment upon individual fields, and affords correct data for the imposition and administration of this tax.

5. For purposes of this settle-

-ment

ment I determine the valuation
of an Inam village, which not
only includes the rent from
the cultivation of lands present
and prospective, but also the
extra sources of revenue such
as Inchaturfa and the like
If by Road cess, I understand
correctly that it is a tax of a
certain fraction of the land
revenue the assessing of it
on the valuation of a village
including the extra sources of
revenue not derived from land,
as I consider objectionable in
principle and oppressive to
the Inamdar. Similar conse-
quences would result if the
local fund tax is charged
upon the valuation of an Inam
village mentioned in the late
Maharajah's lands and Incroach
based on the revenue of a
certain number of years derived
from all sources Assuming
that the Road cess is a tax
upon the land assessment only,
it must vary with the extent
of land under cultivation or
occupation no matter whether
it is determined by me or
by the Survey The adoption
of

of any one year, collection under the head of land revenue as a standard, is not Equitable, it may prove detrimental to the Inamdars and advantageous to Government or vice versa. It is therefore necessary that the Inamdars should be called upon by the local revenue authorities to furnish, say, once in three years at least, accounts showing the extent of land under cultivation, for an Equitable adjustment of the levy. The correctness of these returns may be tested by annual scrutiny or inspection, or by comparing them with those prepared at the annual or periodical settlement, enforced under the Chief Commissioner's recent orders in Inam villages for a mutual exchange of tenders and acceptances of lands between the Inamdars and their tenants in writing.

6. As in several Inam villages the lands are held wholly or partly on the Batayee or division of crop system, the return submitted by the Inamdars should state succinctly

succinctly the extent of land under their own cultivation and that held by their tenants, together with the annual rent value in money or grain of the lands so occupied.

1. This cess is enjoined in section 6 of the Madras Act 3 of 1866 under which the Road cess is administered in that Presidency and levied at 6 pies in the rupee of the land assessment. As our rate is at 1 anna in the rupee of the assessment, some relief may be granted to Ryots on Inam villages or an addition made to the revenue by making the landlord also contribute to the payment of this cess as he is also benefitted by the creation of new and the improvement of the existing communications in the Country. But this is a question that demands and no doubt will receive ample consideration and be discussed in all its bearings.

I have the honor to be
Sir
Your most obedt. Servt.

P. Cleave
Inam Commr

J
J. 44

From Pulk

1871. 6085/75

To Superintendent Nagarbow

Dated 5th March 71.

Delivered 6th

Received

Enclosures No. 2 2

Letter No. 6085 } 1870 71.
Report No. 75 }

By order of this Court No. 3977-1329 of the 4th Instant made the Court Sheriff do forthwith in the Survey of Revenue and Boundaries situated in unsettled Talooks—

Superintendent 10/3/71. 1028

fl. 6085
Recd. 75.

No. 16

No. 6. C. C.
2nd Calendar
Transfer Committee 4th February 1871

To

The Asstt. Magistrate Dr

Sir

In reply to your Dispatch No. 3977/132 of 14th Inst., I am directed to inform you that the levy of a Local Fund Cess of one per Cent on the gross revenue of Duaun Village was ordered in this Office letter No. 4746/106 of 19th Nov. 1869 to your address, which was circulated to the other Collectors and subsequently confirmed

[illegible] course continue to
[illegible] be carried on all seasons
[illegible] situated in such Hot Water-
[illegible] In conclusion I am to
[illegible] request that the course
[illegible] thus indicated may be
carried out.

I have &c.

[illegible]

[illegible]

4/2/71

[illegible]

No. 5. Register number Kind of subject has been published in the Punjab Govt. Gazette Pay

Rs. 24/12/11

~~X Published in the Gazette~~ the

You were already informed that the subsequent orders, raising the cess on Lucam Lands to one anna on the Rupee, introduced under the head of Local Funds Sec: XX of the Govt. Guarantee in Notifn No 198 dtd 9th February 1870, X regarding which the correspondence referred to stopped, were only applicable to the case of Lucam Villages or Lands in settled Tahsils, & that sake previously ordered - viz: one per Cent on the Profs Revenue of such Villages, as above stated, should

Prod. No 4778
Rec 156

Inspection Division
Superintendence Office
Camp Lantaen 18th March 19

To the Officer Secretary to the
Chief Commissioner Philippines

Sir,

Referring to my letter No 6085 of the 13
Inst. which has received all detail
as to time of the Chief Commissioner
visiting the Late of Apeparent Have
the honor to request instructions
whether a refund should be made by
Moundars, of the difference between
the 1 per cent on the Rents directed by
be levied and the realizations at
the rate which had been
collected in this Province, under a
mistaken apprehension of the former order
Have the honor to be
Sir
Your most obed Servant

Inspector

P. 44

Rec 1871

From The Supt of Hal

To The Secretary

Chief Comm

Dated. 18. March

Despatched 23.

Received

Enclosures None

Entered No. 4778

Ans. No. 156 } 1870-1.

Refer to Ltr No. 6085 of 75

30/12/75

Enquire if the
that has been
collected under a
mis-apprehension of
former order. Should
be refunded & the
Inamdars.

Sd Cuf Comm
27.3.71 A.L.

The Supt having th
be requested

313

I
F. 44

Revenue No. 6534
From 18 71 82.

To The Superintendent of the Nagar Division

Dated 29th
Despatched — 30th } March.
Received and Regd 31st

Enclosures No. 5 of 8 Gs
General No. 6534 1174 } 1870/71.
Revenue No. 82

Your letter No. 4778/156 of the 18th Inst requesting instructions as to whether a refund should be made to Inamdars of the difference between the 1 per cent on the Peris directed to be levied, and the realizations at one anna in the Rupee which had been collected under a mis-apprehension of the former orders.

With reference to the above

above, the Chief Commissioner directs that the excess paid should be refunded to the Executors.

By order

Asst.

Offg: Secy

29/3/11.

Copy to 6535
Dft. 1174

Dy Sec.

1179

Genl No 1464
Rev. No. 33.

Surveyor Chief Com. Office.
Bangalore, 21st June 1871.

To Colonel W. Medley
Survey & Settl. Commr

Sir I am directed by the Chief Comm. to forward for your information & accompd copy of a letter No 111 of 18th Inst. from the Asst Comm. Bangalore discussing the propriety of levying the Local Fund Cess of 1 anna in the Rupee of the Assessed Rent on Inam Villages, pending the operation of the Survey & Settlement -

2 Col Clerk begs to state the principle of the Assessment in respect of Inam Villages, on the Gross Rent the Valuation of Inam Villages as determined by this Dept, comprises

[illegible] and the
[illegible] revenue
[illegible] these rents
[illegible] land, which the
[illegible] fund ceases as
[illegible] totally unstable to
the collection and
cultivation of land-
[illegible] Question, the
Main Committee proceed
[illegible] ~~the Question~~
[illegible] of Income
village Lands & Lands
Shall a return once
in 3 years at least, of
all lands under cultivation
[illegible] to the Local
Fund Cess being paid
upon the Valuation
ascertained
The Chairman: a Motion
has been Cess Rents &
Cesses only upon the Valuation
[illegible] ~~Income~~
[illegible] ~~Question~~
[illegible] and the new
Cultivation, all such
Increase of Valuation being
[illegible] for the Valuation

1
L 29

1871 No 22

From The Survey & Settlt. Commr. in Mysore.

To

Dated 4th July 1871

Despatched

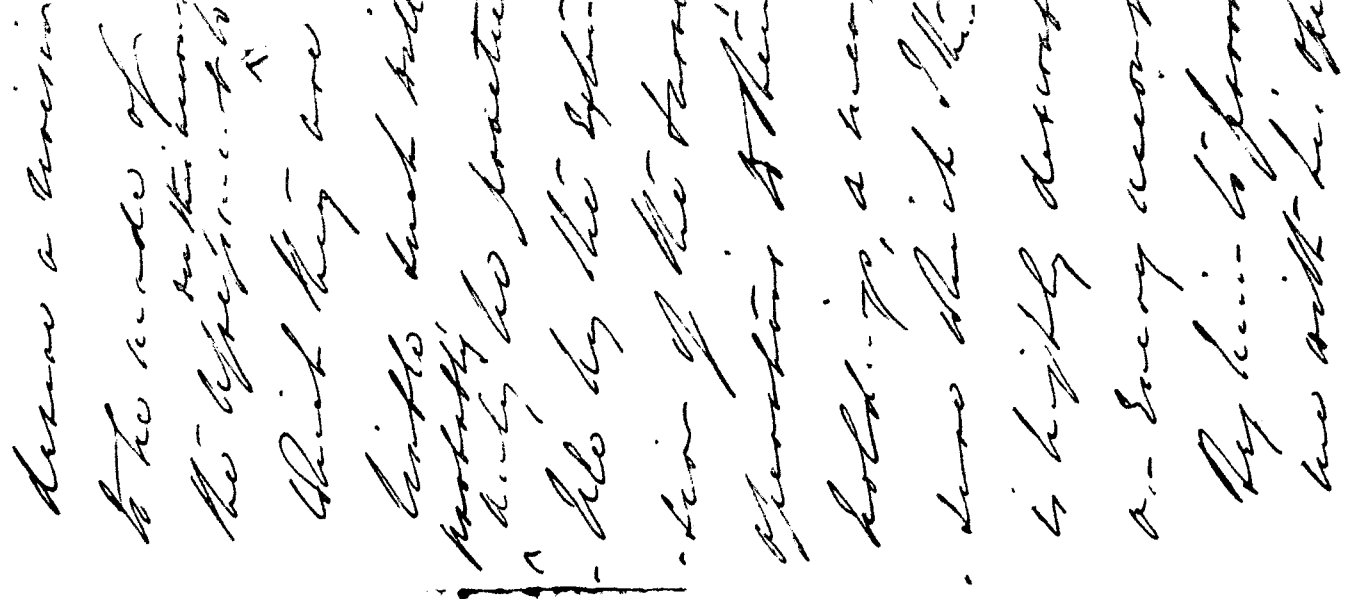
Received 13th

Enclosures No.

General No. 668 } 1871

With reference to No. 11,624 of the 21st ultimo and subsequent opinion regarding the levy of a local fund cess on Inam villages.

1871 — In reply to Inam Comr's No. 111 dy this subject state that after communication with the Survey Comr. I have the honor to report that the local Cess Collections on Inam villages cannot be made on Ryotwar principles recorded below in the Revenue Accounts of the Zillah Sherista of the Inamdars



- more as to the probability of the Landors proceeding to this country - In its absence this Country will be my Residence for many months

Yours

L. L.

No. 668 of 1871.

From,

Colonel W. C. ANDERSON,

Survey and Settlement Commissioner, Mysore

To,

THE SECRETARY TO THE CHIEF COMMISSIONER,

for the Government of the Territories of His Highness

the Maharajah of Mysore.

Survey Commissioner's Office, Dharwar 4th July 1871.

Sir,

With reference to your letter General No. 1464 of the 21st ultimo, it appears to me beyond all doubt that holders of Enam villages are justly liable to the payment of local cess as they participate in the improvements derived from that cess.

2. The proposal contained in the 5th Para: of Colonel Clerks letter No. 111 as to the manner of determining the net land revenue received by an Enamdar appears impracticable to carry out.

3. I must first remark that the operations of the Survey do not extend to Enam villages or any villages which are not directly managed by Government. As all villages of every description are liable to local cess it appears to me that a valuation of these villages, the management of which is not in the hands of Government, should be made by the Survey in order that the local cess may be placed on that valuation. There is no doubt that as a rule the Kaeem Goota villages are rated unduly low in the accounts and are not paying their proper contribution to local cess.

4. The only difficulty would be regarding cost of Survey. The increased returns to local cess would in one or two years fully compensate for the cost of mere Survey and valuation. But the boundary marks would require to be provided for, they might, being only required for a temporary purpose, be greatly reduced as regards expense, still the expense would be material and more than the state could undertake to defray, and I suspect that the Enamdars however convenient it might be to them to have maps and accurate records of their villages would prefer not to let in too much light on the value of their revenues, and therefore would not be inclined to give any encouragement or aid to a Survey of their villages.

5. I think however that the state has a right to insist upon a regular valuation of these villages, according to the standard of value now in force, without such data it has literally no means whatever of obtaining its just dues. A Survey would certainly be an advantage to the ryots if it did no more than define their boundaries, and afford them some protection from excessive assessment and therefore I think that it would not be unjust to require the ryots in Enam villages to erect, or pay the expense of erecting, their marks on the most economical plan we can devise; as to the expense of the Survey that must I fear entirely devolve upon Government as it

would only be required for valuation purposes and not for introducing a settlement upon, it might be possible to execute it at something like half the cost of that of Government villages.

6. I think that the Enamdar should be led to look to the Survey as a means of relief, and that the full recorded value of the land revenue of the village in the present accounts should be taken as the basis of local cess collection without any deduction for possible waste. We may depend on it that little hardship will be inflicted upon the Enamdar by this course; if there is some proportion of unremunerative waste in the village it is much more than counterbalanced by the assessments on the occupied land received by the Enamdar being much in excess of the assessments recorded in the accounts. After the Survey I can see no reason for reducing the rate on which one anna cess would be paid in Enam villages. The Enamdar would require his ryots to pay every farthing of it, nothing would devolve upon him except so far as might relate to unoccupied waste which would form but a small fraction of the total revenues, and would be compensated for by rates in excess of Survey assessment received by the Enamdar on much of the lands the sum devolving on the Enamdar himself to make good as local cess would be purely imaginary.

7. Enamdars cannot have proprietory rights on the lands of the villages held by them except so far as lands which they have themselves brought into cultivation since the Enam grant, or land which they have expended capital upon. Over lands which were occupied by ryots at the time of the Enam grant the Enamdar can have no right but that of collecting the Government revenue as Government would collect it, no more and no less, and undoubtedly the state is bound to afford these ryots some security against the pressure which a man in the strong position of an Enamdar managing the village is able to bring to bear on him. Enamdars are too prone to endeavour to assert for themselves the position of landlord of the whole village where in fact he has no right to be looked on as more than the recipient of the Government revenue.

8. As regards deductions on account of revenue in Enam villages realizable from other sources than land before a Survey valuation I cannot conceive that there could be any difficulty in ascertaining the proportion which such revenues bear to the whole.

9. But it appears to me that such revenue as mohturfa &c. should all be liable to local cess in the same manner and on the same rate as land revenue is, why should one class pay and another be exempt. In the Bombay Presidency Abkaree revenue even is liable to one anna in the Rupee contribution to local cess.

10. The first question at issue in the snbject under reference is, Shall Enam and Kaeem Goota villages be Surveyed and valued or not, if they are to be Surveyed the future course is clear. If they are to be left unsurveyed which I would strongly deprecate, the future course is neither clear or devoid of constantly recurring complications and complaints. Hitherto the Survey or not of Enam villages has been never regularly discussed as it appeared so much more important to make progress in Government villages I have however for some time seen that in connection with local cess the question would soon force itself on consideration and was in fact about to open it myself.

Your Obedient Servant,

Survey and Settlement Commissioner Mysore.

Printed at the Revenue Survey Press Dharwar—1871.

No. 668 of 1871

From.

Colonel W. C. ANDERSON,

Survey and Settlement Commissioner, Mysore.

To

THE SECRETARY TO THE CHIEF COMMISSIONER,

for the Government of the Territories of His Highness

the Maharajah of Mysore.

Survey Commissioner's Office, Dharwar 4th July 1871.

Sir.

With reference to your letter General No. 1464 of the 21st ultimo, it appears to me beyond all doubt that holders of Enam villages are justly liable to the payment of local cess as they participate in the improvements derived from that cess.

2. The proposal contained in the 5th Para: of Colonel Clerks letter No. 111 as to the manner of determining the net land revenue received by an Enamdar appears impracticable to carry out.

3 I must first remark that the operations of the Survey do not extend to Enam villages or any villages which are not directly managed by Government. As all villages of every description are liable to local cess it appears to me that a valuation of these villages, the management of which is not in the hands of Government, should be made by the Survey in order that the local cess may be placed on that valuation. There is no doubt that as a rule the Kaeem Goota villages are rated unduly low in the accounts and are not paying their proper contribution to local cess.

4. The only difficulty would be regarding cost of Survey. The increased returns to local cess would in one or two years fully compensate for the cost of mere Survey and valuation. But the boundary marks would require to be provided for, they might, being only required for a temporary purpose, be greatly reduced as regards expense, still the expense would be material and more than the state could undertake to defray, and I suspect that the Enamdars however convenient it might be to them to have maps and accurate records of their villages would prefer not to let in too much light on the value of their revenues, and therefore would not be inclined to give any encouragement or aid to a Survey of their villages.

5. I think however that the state has a right to insist upon a regular valuation of these villages, according to the standard of value now in force, without such data it has literally no means whatever of obtaining its just dues. A Survey would certainly be an advantage to the ryots if it did no more than define their boundaries, and afford them some protection from excessive assessment and therefore I think that it would not be unjust to require the ryots in Enam villages to erect, or pay the expense of erecting, their marks on the most economical plan we can devise; as to the expense of the Survey that must I fear entirely devolve upon Government as it

would only be required for valuation purposes and not for introducing a settlement upon, it might be possible to execute it at something like half the cost of that of Government villages.

6. I think that the Enamdar should be led to look to the Survey as a means of relief, and that the full recorded value of the land revenue of the village in the present accounts should be taken as the basis of local cess collection without any deduction for possible waste. We may depend on it that little hardship will be inflicted upon the Enamdar by this course; if there is some proportion of unremunerative waste in the village it is much more than counterbalanced by the assessments on the occupied land received by the Enamdar being much in excess of the assessments recorded in the accounts. After the Survey I can see no reason for reducing the rate on which one anna cess would be paid in Enam villages. The Enamdar would require his ryots to pay every farthing of it, nothing would devolve upon him except so far as might relate to unoccupied waste which would form but a small fraction of the total revenues, and would be compensated for by rates in excess of Survey assessment received by the Enamdar on much of the lands the sum devolving on the Enamdar himself to make good as local cess would be purely imaginary.

7. Enamdars cannot have proprietory rights on the lands of the villages held by them except so far as lands which they have themselves brought into cultivation since the Enam grant, or land which they have expended capital upon. Over lands which were occupied by ryots at the time of the Enam grant the Enamdar can have no right but that of collecting the Government revenue as Government would collect it, no more and no less, and undoubtedly the state is bound to afford these ryots some security against the pressure which a man in the strong position of an Enamdar managing the village is able to bring to bear on him. Enamdars are too prone to endeavour to assert for themselves the position of landlord of the whole village where in fact he has no right to be looked on as more than the recipient of the Government revenue.

8. As regards deductions on account of revenue in Enam villages realizable from other sources than land before a Survey valuation I cannot conceive that there could be any difficulty in ascertaining the proportion which such revenues bear to the whole.

9. But it appears to me that such revenue as mohturfa &c. should all be liable to local cess in the same manner and on the same rate as land revenue is, why should one class pay and another be exempt. In the Bombay Presidency Abkaree revenue even is liable to one anna in the Rupee contribution to local cess.

10. The first question at issue in the snbject under reference is, Shall Enam and Kaeem Goota villages be Surveyed and valued or not, if they are to be Surveyed the future course is clear. If they are to be left unsurveyed which I would strongly deprecate, the future course is neither clear or devoid of constantly recurring complications and complaints. Hitherto the Survey or not of Enam villages has been never regularly discussed as it appeared so much more important to make progress in Government villages I have however for some time seen that in connection with local cess the question would soon force itself on consideration and was in fact about to open it myself.

Your Obedient Servant,

W. C. ANDERSON,

Survey and Settlement Commissioner Mysore.

Printed at the Revenue Survey Press Dharwar—1871.

No 2028
Rec. 57

H. O. Office
Whitehall 22nd July 1871

To, The Revd Chaplain
of Ripon

In reply to your letter No 111 of the 18th inst. I am directed to state that having consulted the Survey Chaplain in the subject, the Chief Secretary is of opinion that for the present at least, the Local Cess in Brandon Hill Common is to be levied on the full assessed value as entered in the Revenue Accounts. Should the Brandon Hill Commoners object to the assessment by which they are liable in the Account, such objection probably only be practicable by the Trustees of the Survey Charities, a measure which the Chief Secretary thinks, may be highly desirable in many accounts and you are requested to state your views as to the probability of the Brandon Hill Trustees according to the arrangement, or, in its absence the Survey bill, in the Chief Secretary's opinion, be very incomplete.

I am
Your obedient Servant
[illegible]

24/7/71

1871

I
L 29

To The Inam Commr
of Mysore

Dated 22nd July 71.
Despd 24th
Govt. No 2025
No 513

In reply to letter No
111 dy 18th Febry; last, conveys
certain instructions regarding
the levy of the Local fund
cess on Inam villages.

K 23

From The Hy Assn Toronto
To The Secretary Colle
Dated 25 Aug 6 Sheets
Despatched 29 Aug
Received 31 Aug
Enclosure No. 2
General No. 62

1871

5/9/71 - With regard to the proposed Act to amend the Revised Statutes respecting the Agricultural Societies & Mechanics Institutes &c. &c. &c. &c.

Mr Wickett attended to the deputation that should have the Revised Report of the Agricultural Societies & Mechanics Institutes &c. &c. &c. &c.

No. 2928 of 29 Aug 1871.

Takes this opportunity as to the willingness or otherwise of the holders of Whole Agricultural Societies to have their Societies Incorporated and to the Grade of Incorporation the Local Fund Calls -

Asst Commr 5/9

having appointed him a House in Ford to the advantages of the measure with the Rest to shall have correct measurements, balustrades and Foundations of all such Farm holdings similar to & tallying with those of the Forfarshires - but the Foundation arrangements in this Report will in no way be interfered with by its adoption - & for the Purpose of this way of carrying the measure out with the concurrence of the Landlords, I would suggest a Meeting of a Party from the Rent Committee duly qualified under his orders for the purpose the suggestion that Land Tax Cess should be levied on the Combined Gross Rent of Farm and Cottage Rents is undoubtedly

Inam Commr's Office
Camp Boorugapete 25th August 17.

No 62

To
The Secretary to the Chief Commissioner
of Mysore.

Sir,

In reply to your letter No. 2028/51 of the 23rd Ultimo I have the honor to state, for the Chief Commissioner's information, that I have availed myself of every opportunity of conversing with the holders of whole Inam villages relative to the survey of their villages, and have found them invariably in favor of their being surveyed. They, however, strongly oppose the introduction of the survey rates of assessment, or any interference with the size of their fields and interior arrangements generally of their villages.

2. I found that the boundaries of the Inam villages in the unsurveyed Talooks were left undefined and undemarkated, unless a boundary dispute had rucked; and consequently the surrounding Government villages were

were not aware of the boundaries assigned to the Inamdar on paper, and disputes in some instances arose after the settlement of a Taluk had been completed. Moreover, no actual limits were marked off for the guidance of the ensuing Survey.

3. I therefore directed the Assistants to cause the boundaries of each village to be surveyed and clearly defined with the usual "Bandhs" adopted by the Revenue Survey. Under some mis-apprehension, the villages were completely surveyed, and the proportions of cultivated, cultivable, and waste lands were ascertained and the Rents calculated thereon for the imposition of the quit rent. I found, during my recent tour that the Inamdars had not objected to this process, and in many instances had paid them trained by the Survey Department to conduct the Surveys for their villages, as the Surveyor attached to each Assistant's Office was unable to complete the Surveys of all the

the villages. This fact speaks for itself

4. I was then led to apply for an additional surveyor for such assessment, but entirely concur with the Chief Commissioner in considering that it would be more advisable to entrust the survey of such villages entirely to the Survey Department. During a recent conference with Captain Grant at Bangalore, he proposed that an entire party should be placed at my disposal under an European Officer for the purpose. This would greatly facilitate my operations but the party could remain under Captain Grant's direction merely supplying me with the results of the operations and ordering the work to the Survey Deptt, whilst the cost, or a proportion of it might be debited to this Department

5 With regard to the mode of levying the Local Funds, I am opposed to the inquisitorial process of ascertaining the extent of cultivation every three years or so, as proposed by Col. Clerk. I would consider that the cess should be levied on the enhanced

Enhancement

-quit-rent payable to the Govt., which, as in the case of Rajampattah villages, becomes the Government demand on the village. It is to be borne in mind that many of these Jodi villages already pay to the Government a high rate of Jodi, to which we have added our quit-rent; and all our Local Cesses should be levied on this combined amount.

If this course be not adopted, the only alternative is to calculate such cesses on the recorded value of the village in this settlement, on which our quit-rent has been imposed. I need scarcely add that the Jodidars would far prefer a fixed recorded value of their villages to be at once adopted than subject themselves to the infliction of periodical investigations on the part of the Talook Officials into the state of cultivation in their villages.

6. I would beg to annex copies of my out-door Assistants' reports on the subject, and of my reply to Mr. Ramalinga.

I have the honor to be
Sir
Your most obedt. Servt.
[illegible]

To
H. Ivan Cameron

Office of the Assistant
Inam Commissioner

No. 162

Camp Chick Ballapur
31st July 1871

To

The Inam Commissioner
in Mysore

Sir

In reply to your Circular No. 17
dated 27 Instant I have the honor to
submit the following observation

2 — As far as I have been able to learn
the feelings of the Village Inamdars, they
are decidedly averse to the extension of
the Survey to their Inam Villages. The
late Chief Commissioner ruled that
it should be optional with them, and
the best evidence of their unwillingness
is real, to my knowledge, not a single
Inam Village has yet been voluntarily
submitted to the operations of the Survey
Department. Any attempt to alter the
above rule cannot, in my humble Opinion,
be sufficiently deprecated, as it will shake
the confidence of the Inamdars in the
finality and security guaranteed by our
Titledeeds. Under your Proceedings No. 4
of 1871-72, we are demarcating the whole
Inam Villages, and as the Survey De-
partment always measures the boun-
daries for perfecting its Talook Maps,
there can be no valid reason for for-
cing the survey of Inam Villages against
the will of their owners

3 — Regarding the levy of the local

× Mysore Gazette
No. 56 Vol IV
Dated 21st March 1874
page 933.

local Land Cess from entire Villages
Inam Dasas, it appears to me that
the Main Land should be the Government
demand, both on Inam Lands and
similar Ryoti ones alike. In the case of
settled Inam Villages, the Combined
Quit Rents, and in the case of Un-
settled estates, the ~~jodi~~ where jodi
is paid, and the recorded assessment
where it is not, should be the basis
for calculating the amount of Cess
payable. Any other process is, I
believe, sure to cause much irrita-
tion and heart burning, - feelings
which are likely to be intensified
by the unscrupulous Conduct of
the local Subordinate Officials,
and the gain which would Counter-
balance these disadvantages
will be infinitesimal.

I have &c.

(Signed) Narasimhaya

Asst Inam Comr

No 142

From

The Offg Inam Comr

To

V. N. Narasimhaya Esq.

Dated 10 August 1871. Asst Inam Commr

in Mysore

Mr. Narasimhaya's letter No 162 of

the 31st Ultimo;

Requests that he will be good enough to

detail his reasons for opposing a mere

survey of the Inam villages, if the rates

rates and the interna management
of the Villages are not interfered with
the Offr. Inam Commissioner does not
perceive the force of Mr. Naradinn Dayo
objections when he considers that Mr Narasimhangar
has had so many Villages surveyed
and the areas ascertained in some
instances at the cost of the Inamdars
themselves.

[Signed] R. A. Cole
Offg Inam Comr

Office of the Assistant
Inam Commissioner
Camp Chickaballapur
14th August 1871

No 191.

To
The Inam Commissioner
in Mysore

Sir

In reply to your docket No. 1142
dated 10th Instant I beg leave to state
that from the enclosure of Non Cir-
cular No. 17 dated 27th Ultimo, I
understood that the proposed
extension of the Survey to the Inam
Villages referred to the revision of
their Valuation, for the purpose of
charging the local cess on the
Inamdars. If however the object
is merely to survey the Inam Villages
prior to ascertain their areas and
define their boundaries, but not to
interfere with their rates &c., I
assume no objection to the measure
as I am already doing it, & the Survey Dept
when it proceeds us, also
measures and demarcates the Inam Villages

I presume this
Asst is right
in his construction
of the meaning of
the suggestion in Secy
letter of 22 Aug last
& that it was
desirable to extend
the settlement operations
to Inam Villages, when
desired by
the Inamdar
a revision of the
local cess was
also passed

villages for perfecting the Taloor Maps.
This is provided for in the ruling
published in the Mysore Gazette
quoted in my letter No. 162 dated 31st
July 1911.

2 — It appears to me at the same
time that as the Inam enquiry will
proceed much more rapidly than
the survey, and as the measurement
by lines of the Inam Villages is neces-
sary for the triple reason of accuracy
of area, equitable Valuation, and
the final settlement of all boundary
disputes, this Department should
be the agency for the survey and
demarcation of whole Inam Village.
The Inam Dars will naturally view
these operations as necessary inci-
dents of the settlement of their Estates
by the Inam Commission. If
on the other hand the Survey De-
partment is entrusted with the
work, there will be no belief of
finality in our operations. I
do not moreover see why we
cannot with proper agency per-
form it equally well for all prac-
tical purposes. It is hardly
necessary to add that on economi-
cal grounds alone, if not on any other,
a second measurement of Inam
Villages by the Survey Department
after our settlement is inexpedient.

I have &c

I Signed Narasimha Dagar

Apt Inam Comr

Asst Inam Comrs Office
Camp Sidlaghattah
dated 20 August 1811

No. 114

To

The Inam Commissioner of
Mysore

Sir,

In acknowledging the receipt of your docket No 17 of 27th ultimo. annex cover to. copy of the Secretary's letter on the subject of levying local fund Cess on Inam villages, I have the honor to state that Inamdars are generally averse to the course of getting their villages surveyed, and assessed in the fashion of Government villages. Their objection seems to be chiefly founded on the following reasons.

1st That they will have to undergo some troubles in supplying coolies to the measurers and attendants to the calls of the Survey Department, and

2 and 3 That their income will perhaps fall off by introducing a new rate of assessment, and thereby reducing their annual rates of Cindoyem now collected on cultivated portion of their villages.

2 The Inamdars are allowed to extend or exclude from their villages the operation of survey at their option under notification of the survey and

and Settlement Commissioner, dated
5th March 1868, published in the Mysore
Gazette Vol V No. 53 of 1st April 1868. Page 11 the
No doubt, the revision of the existing
state of things by a systematic survey
and settlement will better the condition
of the ryots of Inam Villages, and
tend to improve their cultivation.
but so long as the notification
referred to, remains unaltered,
the privilege therein granted to the
Inamdars on the subject, cannot
in my humble Opinion, be overlooked.

I have &c
(signed) C. Scobell Row
Asst Inam Comr

No. 111

Office of the Assistant
Inam Commissioner
Camp Colar 13th August 1871.

To

Captain R. H. Cole
Inam Commissioner
in Mysore &c.

Sir

I have the honor to acknow-
ledge the receipt of your Cir. docket-
No 17 of the 29th ultimo giving cover
to copy of Secretary's letter No $\frac{2028}{51}$ of
the 22d idem on the subject of levying
Local Cess upon Inam dars.

Under the present state of things
the cess can be continued to levy
on minor Inamdars on the
full recorded Value of their land

land until the survey assessment is introduced, if such introduction is deemed necessary

The value of whole Villages, when they were granted either for personal benefit or for charitable purposes it is presumed was fixed or in other words its assessment was based, in some instances by discretion, and in the others upon mere calculation of a few years rental which the Village was then capable of yielding under several heads. Since these estates have undergone several changes either beneficial or otherwise, and if the original recorded value of a Village should be considered as the only data for levying the cess made reference it. may be said, that either the Inamdar or the Government must be a losers The value of the landed property depends very much upon the season, and as the season fluctuates, so the value of this property must necessarily fluctuate. If the season is favorable the profit of the Inamdar must be scanty. The want of unanimity among the shareholders of a whole Inam Village generally speaking, is so very great that it can hardly be imagined that Inamdars could always make profits over and above the old heavy or fixed rental of a Village. Hence it would be far more satisfactory if the actual re

receipts of an Inamdar is ascertained every two or three years for the purpose of the cess by the revenue authorities, but if this course be not considered feasible or it opens a door to fraud, the safest course though it may in some instances be oppressive, in my opinion, would be to enforce the cess with reference to the former recorded value of the village only, should the local Government does not consider it essential that the original fiscal should be altered, either by this or by the revenue Department once for all, when any such alteration for obvious reason is absolutely necessary. Then the only alternative left to the aggrieved Inamdar would be to introduce survey assessment into his holding, if he is really injured by the imposition of the cess based on the value as entered in the revenue accounts.

Extension of survey operations to whole Inam villages, of Inamdars slightly, is optional with the holders, who, if any, do not appear to appreciate it much.

I have &c.

(signed) Vyankatesh Narayan Dravid

Asst Inam Comr

True Copy

Inam Commr

No: 2880

Rev: 68.

M. C. C. Office
Bangalore 7 September 1871

To
The Officiating Inam Commissioner
of Mysore

Sir

In reply to your letter of the 25 ultimo, I am directed to state that the Chief Commissioner deems it of much importance that the operations of the Revenue Survey Department in Surveying Classifying, and recording the assessment valuation of lands, should be extended to Inam villages, if practicable.-

2 There would be no intention on the part of Government to insist upon the Inamdars adopting the Survey assessment, and his relations with his tenants will in no way be disturbed

3 The advantages of this measure will be not only to fix the actual limits of the villages, but to obtain Statistics of the various descriptions of land uniform with those furnished for Government villages.

4 The Chief Commissioner would be glad if your efforts in inducing the Inamdars to ~~accede~~ consent to such a measure, would be successful, and in such case will be prepared to authorize a party being detached from the — Revenue Survey Establishment

to work under your orders.

Chief Secretary

9/9/71

H.E.

To Secretary

5. The suggestion contained in your para 5 that the Local Fund Cess should be levied on the combined quit rent of Inams or Jodi villages paying Government as the Chief Commissioner considers inadmissible. It is leviable on their recorded or survey assessment valuation, and this mode must be adhered to.

W. Ferguson